



Trustees' Financial Summary

FY2015-16

Submit ID: 0900-22049803

50 Teton County

0900 Greenfield Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rachelle Pearson **Phone #:** (406) 467-2433

(Signature)

(Date)

Chair, Board of Trustees: Spencer Pearson

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Local Sources	LOCAL		
365	State OTO Indian Education for All	STATE		state
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL		84.010A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
465	Federal Grant from OPI	STATE		
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	108,235.46	31,217.60	83,182.57	5,635.86
02	Taxes Receivable - Real and Personal (120-149)	1,803.22	843.15	494.62	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	110,038.68	32,060.75	83,677.19	5,635.86
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,803.22	843.15	494.62	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	46,302.84	1,866.19		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	61,932.62	29,351.41	83,182.57	5,635.86
52	TOTAL FUND BALANCE/EQUITY	108,235.46	31,217.60	83,182.57	5,635.86
53	TOTAL LIABILITIES AND FUND BALANCE	110,038.68	32,060.75	83,677.19	5,635.86

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,466.60	7,948.27	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		19,466.60	7,948.27	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		19,466.60	7,948.27	
52	TOTAL FUND BALANCE/EQUITY		19,466.60	7,948.27	
53	TOTAL LIABILITIES AND FUND BALANCE		19,466.60	7,948.27	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,592.32	3,055.29
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			6,592.32	3,055.29
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			6,592.32	3,055.29
52	TOTAL FUND BALANCE/EQUITY			6,592.32	3,055.29
53	TOTAL LIABILITIES AND FUND BALANCE			6,592.32	3,055.29

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,114.49	6,314.71		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,114.49	6,314.71		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,114.49	6,314.71		
52	TOTAL FUND BALANCE/EQUITY	3,114.49	6,314.71		
53	TOTAL LIABILITIES AND FUND BALANCE	3,114.49	6,314.71		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			6,995.30	4,000.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			6,995.30	4,000.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			6,995.30	4,000.00
52	TOTAL FUND BALANCE/EQUITY			6,995.30	4,000.00
53	TOTAL LIABILITIES AND FUND BALANCE			6,995.30	4,000.00



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		13,340.32		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		13,340.32		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		13,340.32		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		13,340.32		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		13,340.32		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	77,144.26	91,812.94
	1190 Penalties and Interest on Taxes	143.15	169.97
	1510 Interest Earnings	159.43	223.44
	1900 Other Revenue from Local Sources	0.00	127.60
	3110 Direct State Aid	234,180.08	288,247.95
	3111 Quality Educator	18,221.58	17,899.75
	3112 At Risk Student	1,020.45	975.10
	3113 Indian Education For All	1,264.80	1,586.88
	3114 American Indian Achievement Gap	0.00	410.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	9,287.25	11,491.20
	3116 Data For Achievement	930.00	1,520.00
	3118 Natural Resource Development	1,464.79	2,880.50
	3120 State Guaranteed Tax Base Aid	102,119.68	129,839.36
	3444 State School Block Grant	27,756.01	27,756.01
	3445 State Combined Fund School Block Grant	0.00	2,866.85
	3446 SB96 Block Grant Reimbursement	4,440.09	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		478,131.57	577,807.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	210,482.72	213,370.74
			2XX	Personal Services - Employee Benefits	975.67	1,202.85
			3XX	Purchased Professional and Technical Services	1,209.50	2,295.26
			4XX	Purchased Property Services	40.00	25.00
			5XX	Other Purchased Services	6.35	643.18
			6XX	Supplies and Materials	13,173.96	39,250.39
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	6,720.00	7,461.42
			2XX	Personal Services - Employee Benefits	20.53	35.74
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	9,803.50	10,198.44
			2XX	Personal Services - Employee Benefits	44.46	50.79
			6XX	Supplies and Materials	616.68	1,271.97
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	40,652.14	43,864.61
			2XX	Personal Services - Employee Benefits	189.96	143.27

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	2,085.60	2,608.80
			5XX Other Purchased Services	98.56	980.58
			6XX Supplies and Materials	0.00	2,714.07
			810 Dues and Fees	515.00	1,472.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	0.00	1,931.58
			2XX Personal Services - Employee Benefits	0.00	11.33
		25XX Support Services - Business			
			1XX Personal Services - Salaries	9,214.14	9,473.90
			2XX Personal Services - Employee Benefits	30.64	40.03
			3XX Purchased Professional and Technical Services	5,977.00	1,992.50
			5XX Other Purchased Services	1,684.55	3,163.98
			6XX Supplies and Materials	455.93	1,009.82
			810 Dues and Fees	969.00	795.46
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	25,525.64	33,526.20
			2XX Personal Services - Employee Benefits	1,313.55	1,688.70
			3XX Purchased Professional and Technical Services	13,900.73	1,431.50
			4XX Purchased Property Services	11,655.33	11,233.97
			5XX Other Purchased Services	5,877.14	6,145.80
			6XX Supplies and Materials	3,682.63	8,835.95
			810 Dues and Fees	535.30	682.06
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	576.90	778.28
			2XX Personal Services - Employee Benefits	16.50	33.84
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	30,803.94	61,060.69
280	Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	7,745.20	11,234.56
			2XX Personal Services - Employee Benefits	56.44	51.78
	62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	5,572.00	5,262.00
365	Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services	0.00	1,709.31
			6XX Supplies and Materials	329.10	0.00
720	School Sponsored Athletics				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	90.00	0.00
			2XX Personal Services - Employee Benefits	6.26	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		35XX	Extracurricular - Athletics			
			3XX Purchased Professional and Technical Services	4,000.00	4,000.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	23,606.39	24,788.44	
			2XX Personal Services - Employee Benefits	1,211.84	1,473.48	
			6XX Supplies and Materials	9,377.53	6,534.56	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	3,042.23	
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	0.00	25,000.00	
			6XX Supplies and Materials	1,900.39	6,670.04	
		222X	Educational Media Services			
			6XX Supplies and Materials	30.00	0.00	
		26XX	Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	4,015.00	0.00	
			6XX Supplies and Materials	3,373.55	0.00	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	19,310.65	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>479,477.90</u>	<u>561,191.10</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					111,068.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					577,807.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					561,191.10	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	46,302.84	Less Last Year	65,752.00	(4b)	-19,449.16	
					-19,449.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,235.46	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	36,539.22	40,375.68
	1190 Penalties and Interest on Taxes	69.59	75.87
	1510 Interest Earnings	27.24	59.13
	2220 County On-Schedule Trans Reimb	8,590.28	7,691.20
	3210 State On-Schedule Trans Reimb	8,590.29	7,691.20
	3444 State School Block Grant	7,799.89	7,799.89
	3445 State Combined Fund School Block Grant	0.00	1,000.00
	3446 SB96 Block Grant Reimbursement	2,241.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,857.51	64,692.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		5,713.08	6,876.37
		2XX Personal Services - Employee Benefits		26.43	95.48
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		0.00	459.90
		2XX Personal Services - Employee Benefits		0.00	2.70
	25XX Support Services - Business				
		1XX Personal Services - Salaries		2,303.61	1,579.93
		2XX Personal Services - Employee Benefits		18.81	25.05
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		6,408.90	6,891.68
		2XX Personal Services - Employee Benefits		328.35	705.25
		6XX Supplies and Materials		0.00	30.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		33,564.51	34,188.60
		2XX Personal Services - Employee Benefits		1,843.97	2,029.91
		3XX Purchased Professional and Technical Services		90.00	201.53
		4XX Purchased Property Services		416.46	1,440.54
		5XX Other Purchased Services		3,448.62	3,483.29
		6XX Supplies and Materials		7,999.88	5,248.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,162.62	63,259.22



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					29,271.76	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					64,692.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,259.22	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,866.19	Less Last Year	1,354.10	(4b)	512.09	
					512.09	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,217.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	22,285.40	18,886.91
	1190 Penalties and Interest on Taxes	34.08	36.67
	1510 Interest Earnings	196.44	142.17
	1900 Other Revenue from Local Sources	750.00	0.00
	3445 State Combined Fund School Block Grant	3,000.00	1,000.00
	3447 SB96 Combined Block Grant Reimbursement	717.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		26,983.20	20,065.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					63,116.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,065.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,182.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.79	4.64
	1621 Lunch Sales	20,616.01	27,595.26
	1900 Other Revenue from Local Sources	0.00	325.92
	3220 State Food Services Match	117.83	149.72
	4550 Federal Child Nutrition	9,863.90	13,501.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,602.53	41,577.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	7,485.55	11,608.99
			2XX Personal Services - Employee Benefits	441.95	572.42
			4XX Purchased Property Services	143.61	47.06
			6XX Supplies and Materials	17,928.14	29,184.05
			810 Dues and Fees	506.35	132.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,505.60	41,545.02

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	5,603.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	41,577.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	41,545.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,635.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	39.06	34.91
	2240 County Retirement Distribution	24,410.67	65,180.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>24,449.73</u>	<u>65,214.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	34,349.63	38,228.50	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	1,120.32	1,181.73	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	1,634.33	1,679.37	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	7,502.71	7,913.95	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	0.00	210.93	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	1,750.89	2,034.07	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	5,219.27	5,796.15	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,195.30	5,154.89	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,013.82	1,924.11	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	7.30	0.00	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	4,207.77	4,553.48	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				63,001.34	68,677.18	



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Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						22,928.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						65,214.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						68,677.18 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						19,466.60 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
100	Local Sources	
	1510 Interest Earnings	67.64
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,316.44
420	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	17,938.00
430	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	1,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,822.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
100	Local Sources				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		275.00
			100 Subtotal		275.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,762.49
			2XX Personal Services - Employee Benefits		805.76
			3XX Purchased Professional and Technical Services		2,383.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		382.00
			412 Subtotal		8,333.25
420	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		15,060.44
			2XX Personal Services - Employee Benefits		2,888.47
			420 Subtotal		17,948.91
430	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		1,500.00
			430 Subtotal		1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					28,057.16



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					8,907.74 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,822.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					28,057.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	724.39	(4b)	-724.39
					-724.39 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,948.27 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Local Sources	67.64	275.00	-207.36
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,316.44	8,333.25	-16.81
420 Title I, Part A, Improving Basic Programs	17,938.00	17,948.91	-10.91
430 Title II, Part A, Teacher/Principal Train/Recruit	1,500.00	1,500.00	0.00
Total	27,822.08	28,057.16	-235.08



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.40	4.64
	1910 Rentals	4,600.00	5,100.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,611.40	5,104.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	1,710.00	1,400.00
			2XX	Personal Services - Employee Benefits	7.78	0.00
			3XX	Purchased Professional and Technical Services	275.70	0.00
			4XX	Purchased Property Services	783.13	561.41
			5XX	Other Purchased Services	780.00	864.30
			6XX	Supplies and Materials	2,967.59	645.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,524.20	3,471.39	

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					4,959.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,104.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,471.39 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,592.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		6.19	21.63
	5300 Operating Transfers from Other Funds		0.00	3,042.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			6.19	3,063.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	3,396.97
		2XX Personal Services - Employee Benefits		0.00	111.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	3,508.44

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						3,499.87 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,063.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,508.44 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,055.29 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.19	2.43
	3281 State Technology Aid	469.56	561.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		475.75	564.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	1,600.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,600.00	0.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						2,550.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						564.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,114.49 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	76.39	68.50
	3445 State Combined Fund School Block Grant	2,866.85	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,943.24</u>	<u>1,068.50</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	3XX Purchased Professional and Technical Services			2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,000.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	5,246.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,068.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,314.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	3,251.40
	1XXX Revenues from Student Activities	3,505.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>3,505.33</u>	<u>3,251.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	3,992.79	2,254.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>3,992.79</u>	<u>2,254.71</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	5,998.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,251.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,254.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,995.30	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	4,000.00	4,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>4,000.00</u>	<u>4,000.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
	890	Other Community Services				
		33XX	Community Services			
			870	Student Scholarships	0.00	4,000.00
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	4,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,000.00	4,000.00	

Schedule Of Changes Worksheet						Fund Code 85
Beginning Fund Balance						4,000.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,000.00 (5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	202,440.76	231,454.26
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	2,813.35	6,081.98
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	644.74	595.26
XX	XXX	26XX	41X Energy Utility Services	9,914.67	9,054.13
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	50,114.59	61,060.69
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,491.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,491.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,830.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,547.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	16,548.34
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	11,234.56	0.00	0.00	0.00	0.00
280	1XXX	2XX	51.78	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,262.00	0.00	0.00	0.00	0.00
Totals			16,548.34	0.00	0.00	0.00	0.00

16,548.34

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,778.00	0.00	0.00	0.00	1,778.00
Land Improvements	69,790.00	0.00	0.00	0.00	69,790.00
Buildings	464,790.00	0.00	111,175.28	0.00	575,965.28
Machinery and Equipment	278,828.50	0.00	0.00	0.00	278,828.50
Totals at Historical Cost	815,186.50	0.00	111,175.28	0.00	926,361.78
Depreciation					
Improvement Accum	8,375.20	0.00	0.00	0.00	8,375.20
Building Accum	180,368.95	0.00	11,979.44	0.00	192,348.39
Machinery and Equipment Accum	237,045.71	0.00	29,708.59	0.00	266,754.30
Total Accumulated Depreciation	425,789.86	0.00	41,688.03	0.00	467,477.89
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	389,396.64	0.00	69,487.25	0.00	458,883.89

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	5,377.25	0.00	0.00
Operations and Maintenance (26XX)	1,883.34	0.00	0.00
Transportation (27XX)	22,448.00	0.00	0.00
Unallocated	11,979.44	0.00	0.00
Total Depreciation for FY2016	41,688.03	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	11,109.93	93.77	0.00	0.00	11,203.70	0.00	11,203.70
Total Governmental Activity							
Non-bond Long-Term Liabilities	11,109.93	93.77	0.00	0.00	11,203.70	0.00	11,203.70

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	135,649.41	0.00	19,206.73	116,442.68
Net Pension - TRS	315,179.00	38,694.00	0.00	353,873.00